

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 30
CONNERSVILLE, INDIANA

January 1, 2004 to December 31, 2004



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Gerald Coleman	01-06-02 to 02-29-04
	Mary DePrez	03-01-04 to 01-09-05
	Joel Silverman	01-10-05 to 01-11-09
Branch Manager	Andrea Scott	01-01-04 to 03-03-05
	Douglas A. Gray	04-26-05 to 12-31-05



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 30 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 29, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 30
CONNERSVILLE, INDIANA
SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
January 1, 2004 to December 31, 2004

	<u>Amount</u>
Collections:	
Registrations	\$ 2,770,650
Titles	433,046
Drivers licenses	93,536
Watercraft	51,764
Miscellaneous	<u>210</u>
Total	<u><u>\$ 3,349,206</u></u>
Distributions:	
State fees	\$ 1,102,551
County tax	1,962,604
Commission fees	<u>284,051</u>
Total	<u><u>\$ 3,349,206</u></u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 30
CONNERSVILLE, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBER 30
 CONNERSVILLE, INDIANA
 STATISTICAL INFORMATION
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Quantity</u>
Vehicle registrations:	
Passenger	12,895
Motorcycle	569
RV (housecar)	280
Light truck	7,084
Other truck	209
Farm truck	255
Tractor	41
Trailer	1,922
Semitrailer	99
School and church bus	20
Other bus	3
Other	33
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Total vehicle registrations	23,410
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Drivers licenses and permits:	
Drivers licenses/learners permits	4,060
CDL licenses/CDL permits	217
Placards	570
Other	2,525
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Total drivers licenses and permits	7,372
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Titles:	
Vehicles	7,893
Watercraft	76
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Total titles	7,969
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Total watercraft registrations	410
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STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 30
CONNERSVILLE, INDIANA
EXAMINATION RESULT AND COMMENT

JOURNAL RECONCILEMENT

Reconciliations of the branch journal to the bank balance were incomplete or inaccurate for November and December 2004.

All accounts are required to be reconciled on a monthly basis. (Branch Operations Policies and Procedures Manual, Journal/Balancing Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBER 30
CONNERSVILLE, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on November 29, 2005, with Douglas A. Gray, Branch Manager.